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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 03/2023-State Tax (Rate)

Sachivalaya, Gandhinagar, 1st March, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-11) GST-2023/S.9(1)(51)GST:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S.9(1)(1)-TH dated the 30th June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification, -

- (i) in Schedule I-2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II-6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III-9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted;

2. This notification shall come into force on 1st day of March, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,
Under Secretary to Government.

